

EXHIBIT B

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

- v -

MOSHE STRUGANO and RINAT GAZIT,

Defendants.
----- X

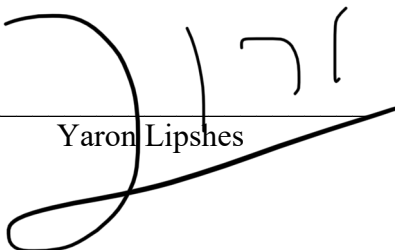
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**DECLARATION OF
YARON LIPSHES**

Pursuant to 28 U.S.C. § 1746, I declare, under penalty of perjury under the laws of the United States, that the following is true and correct:

1. The translations from Hebrew to English herein are my own.
2. Civil Procedure Regulation 161(3) permits service of a judicial document by mail only if it is sent by “registered mail with confirmation of delivery.”
3. Paragraph 56A of the Post Act provides that a “registered mail item” is “a mail item sent through a license holder, in a manner that includes, among other things . . . delivery against a signature, including the possibility of receiving confirmation of delivery and delivery of a registered mail message in the event that delivery against said signature was not possible.”
4. Civil Procedure Regulation 162 prohibits service of a judicial document “by electronic means” if it “is the first document submitted in a case,” unless the recipient consents.

Dated: March 24, 2023
Tel Aviv, Israel



Yaron Lipshes